
STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 7

MISCELLANEOUS

Prohibition on refilling stamped retail containers

38.—(1) Subject to paragraphs (2) and (3), stamped retail containers must not be refilled with [^{F1}alcoholic product].

(2) A person who bottles [^{F1}alcoholic product] on which excise duty has been paid may refill a stamped retail container supplied by the person to whose order the [^{F1}alcoholic product] is being supplied provided that—

- (a) excise duty has been paid on the [^{F1}alcoholic product] with which the container is refilled,
- (b) he affixes a new type A stamp to the container and complies with regulation 23 when he does so.

(3) A private individual may refill a stamped retail container with [^{F1}alcoholic product]—

- (a) from another stamped retail container, or
- (b) from a retail container that is not required to be stamped.

Textual Amendments

F1 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Changes to legislation:

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, Section 38.